



Lake Lemon Conservancy District

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Benton Township Senior Citizens Building

October 16, 2013

6:00 p.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (JS)
- II. Approval of September 18, 2013 Board Meeting Minutes (JS)
- III. Treasurer's Report (LE)
 - A. September Financial Highlights
 - B. September Report of Claims Approval
 - C. Motion to Renew Certificates of Deposit
 - D. Adoption of 2014 Annual Budget and 2014 Statement of Salaries and Wages:
Resolution 10-13-03
- IV. Manager's Report (BM)
 - A. 2014 Fees & Charges Discussion and Approval of Resolution 10-13-04
 - B. 2014 Board of Directors Election
 - C. Winter Drawdown Discussion (BM/JVT)
- V. Public Comment (JS)
- VI. New Business / Correspondence for Future Agenda (JS)
 - A. Next Board Meeting: December 11, 2013 at the Benton Township Senior Center Building; 6:00 PM.
- VII. Adjournment (JS)



Lake Lemon Conservancy District

MONTHLY MEETING
Benton Township Senior Citizens Building
6:00 PM

Date: 10/16/13

| Name | Lake Address | District |
|-----------------|----------------------------|----------|
| Susan Snider | Salmon 707 E. Spillway Dr. | II |
| Todd Fisher | 5863 North Shore Dr. | |
| Peter D Shunkle | 5930 S.S. | 7 |
| Scott Adamson | 4184 WALKER LANE | 7 |
| Ron Thrasher | 4204 Channel Rd. | 7 |
| Ann Wroblewski | 4385 Watson | 7 |
| Vince Britt | 6486 Southshore | 7 |
| Tom Diehl | 4162 Channel Rd. | 7 |
| Jane Dearborn | 4161 Chitwood | 7 |
| SURA TALIA | 8920 Southshore | 5 |
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**Lake Lemon Conservancy District
Board of Directors Meeting Minutes
Benton Township Senior Center Building
October 16, 2013**

The October 16th, 2013 Board of Directors Meeting of the Lake Lemon Conservancy District was held at the Benton Township Senior Center Building and was called to order by Chairman John Schell at 6:00 P.M.

BOARD MEMBERS PRESENT: John Schell, Pam Dugan, Lance Eberle, Kim Mayer, Dennis Friesel. ALSO PRESENT: Bob Madden, Manager; James Van Tassel, Board Recorder; and LLCD Freeholders (see attached sign-in sheet). ABSENT: Tim Specht, Director; Tina Thrasher, Director.

I. Opening Comments (Schell)

- a. This Board Meeting will include the Adoption of the 2014 Budget

II. Approval of September 18, 2013 Board Meeting Minutes

DUGAN MOTIONED TO APPROVE THE SEPTEMBER 18, 2013 BOARD MEETING MINUTES. MAYER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

III. Treasurer's Report

- a. September Financial Highlights (See Attached)
- b. September Report of Claims Approval

SCHELL MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR SEPTEMBER 2013. MAYER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

- c. Motion to Renew Certificates of Deposit
 - i. Eberle recommended renewing both CD's for six months at 0.40%. The funds will then be available to pay off the 2015 portion of the Debt Service – Dredging Loan.
 - ii. Eberle mentioned interest rates are currently low and could increase in six months time.
 - iii. Friesel commented the LLCD should go for the highest interest rate possible.

SCHELL MOTIONED TO RENEW CD # 371025937 AND CD # 371027248 FOR TWELVE MONTHS AT 0.50%. DUGAN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

d. Adoption of 2014 Annual Budget and 2014 Statement of Salaries and Wages:
Resolution 10-13-03

- i. Since the 2014 Budget had been advertised previous to last months meeting, no changes could be made to the budget.
- ii. The LLCD will initiate an additional appropriation in 2014 of ~~\$~~\$25,000.00 in order to pay off the 2015 portion of the Debt Service – Dredging Loan.

FRIESEL MOTIONED TO HAVE THE LLCD INITIATE AN ADDITIONAL APPROPRIATION OF \$25,000.00 IN THE 2014 CALENDAR YEAR IN ORDER TO PAY OFF THE 2015 PORTION OF THE DEBT SERVICE – DREDGING LOAN. MAYER SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

- iii. John Schell recused himself from Budget line number 4020 – Marina & Club Fees and line number 6600 – 6% Commission Marina Sales.
- iv. Lance Eberle recused himself from Budget line number 6450 – Insurance.

FRIESEL MOTIONED TO APPROVE THE 2014 ANNUAL BUDGET AND 2014 STATEMENT OF SALARIES AND WAGES: RESOLUTION 10-13-03. SCHELL IS RECUSED FROM LINE NUMBERS 4020 AND 6600. EBERLE IS RECUSED FROM LINE NUMBER 6450. SCHELL SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

IV. Manager’s Report

- a. 2014 Fees & Charges Discussion and Approval of Resolution 10-13-04
 - i. John Schell abstained from Commercial Marina Fees.

EBERLE MOTIONED TO APPROVE THE 2014 FEES & CHARGES (RESOLUTION 10-13-04). SCHELL ABSTAINED FROM COMMERCIAL MARINA FEES. DUGAN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

- b. 2014 Board of Directors Election
 - i. Specht, Sub-Area II, and Dugan, Sub-Area VI, four year terms are expiring February 5, 2014.
 - ii. Kim Mayer, Sub-Area III, was appointed by the board to fill a vacancy until the next Annual Board Meeting and Election.
 - 1. Sub-Area’s III Term will be for two years and will expire in 2016.

- iii. Notices will be advertised in the Herald Times and Brown County Democrat.
 - iv. Notices will be mailed to the respected sub-areas.
 - v. Nominations must be in by November 30, 2013.
 - vi. The Election will be at the Annual Board Meeting on February 5, 2014.
- c. Winter Draw down Discussion
- i. See Attached
 - ii. Thrasher via email stated she was against having a draw down.
 - iii. Specht via email stated he was neutral on the draw down decision.
 - iv. Eberle, Mayer, Friesel, and Dugan were neutral on the draw down decision.
 - v. Schell researched two reports of lakes where draw downs had little to no effect on vegetation control and negative effects on erosion.
 - vi. Gail Tala, Freeholder V, stated draw downs can save money towards weed control. Tala witnessed positive effects on milfoil eradication. Also there is a greater chance for sea wall and dock damage with no draw down.
 - vii. Susan Salmon, Freeholder II, asked about silt backing up at the sluice gate.
 - 1. LLCD Staff will open and close the sluice gate to exercise the system.

SCHELL MOTIONED TO NOT DRAW DOWN THE LAKE FOR THE 2013-2014 WINTER SEASON, EXCEPT FOR MAINTENANCE TO BE PERFORMED BY LLCD STAFF. MAYER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

V. Public Comment

- a. Todd Fisher, Freeholder VI, commented the LLCD attempts to provide Freeholders access around the lake. Fisher wants to be added to the dredging priority list and is willing to work with the LLCD to find the most efficient method of disposal.
 - i. Fisher will attend the November 23rd Dredging Study Group Meeting and will discuss this matter further.

b. Freeholder asked if Little Africa is still available for a new Disposal Site.

i. Little Africa is still available, but would be costly to develop.

VI. New Business / Correspondence for Future Agenda

a. Next Board Meeting: December 11, 2013 at the Benton Township Senior Center Building; 6:00 PM.

VII. Adjournment

DUGAN MOTIONED TO ADJOURN THE OCTOBER 16, 2013 BOARD MEETING. MAYER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. THE MEETING ADJOURNED AT 7:15 PM.

RESPECTFULLY SUBMITTED BY:

JAMES VAN TASSEL

BOARD RECORDER

Lake Lemon Conservancy District
Budget Summary Report
18-Sep-13

| Profit and Loss Summary | January Actuals | February Actuals | March Actuals | April Actuals | May Actuals | June Actuals | July Actuals | August Actuals | September Actuals | October Actuals | November Actuals | YTD Actuals | Notes |
|---------------------------------|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|-------------|------------------|
| Revenue | \$7,254 | \$9,434 | \$11,600 | \$23,730 | \$44,542 | \$199,664 | \$29,892 | \$19,645 | \$17,581 | \$3,537 | \$2,405 | \$389,285 | |
| Income Breakdown | | | | | | | | | | | | | |
| Watercraft Permits | | | \$1,797 | \$15,692 | \$34,594 | \$32,009 | \$10,707 | \$10,819 | \$5,461 | \$2,104 | \$1,951 | \$115,134 | |
| Launch Fees | | | \$557 | \$5,265 | \$4,032 | \$3,096 | \$2,904 | \$1,899 | \$2,032 | \$1,082 | \$392 | \$21,259 | |
| Marina & Club Fees | \$500 | \$500 | \$1,000 | \$0 | | \$0 | \$300 | \$0 | \$7,425 | \$0 | \$0 | \$8,725 | |
| Sublease & Access Fees | \$6,000 | \$5,575 | \$10,310 | \$1,970 | \$1,610 | \$680 | \$40 | \$150 | \$416 | \$0 | \$0 | \$15,075 | |
| Property Tax - Brown County | | | | | | \$36,553 | \$0 | \$0 | \$0 | \$0 | \$0 | \$36,553 | |
| Property Tax - Monroe County | | | | | | \$108,872 | \$0 | \$0 | \$0 | \$0 | \$0 | \$108,872 | |
| Interest | \$179 | \$84 | \$155 | \$148 | \$61 | \$177 | \$112 | \$52 | \$178 | \$181 | \$52 | \$1,106 | |
| Grants & Donations | \$0 | \$0 | \$10 | \$385 | \$2,160 | \$3,702 | \$835 | \$150 | \$40 | \$20 | \$10 | \$7,282 | |
| Fish Tournaments | \$575 | \$25 | \$0 | \$50 | \$0 | \$0 | \$0 | \$50 | \$0 | \$25 | \$0 | \$125 | |
| Park/Lake Reservations | \$0 | \$3,250 | \$125 | \$250 | \$2,195 | \$8,576 | \$9,940 | \$6,985 | \$1,985 | \$128 | \$0 | \$29,180 | |
| Dredging/Rip-Rap Income | 0 | | | | | \$6,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,000 | |
| Other Income | | | | | | | \$5,054 | \$540 | \$48 | \$0 | \$0 | \$5,640 | |
| Expenses & Margin: | | | | | | | | | | | | | |
| SG&A expenses | \$39,145 | \$14,697 | \$25,918 | \$33,333 | \$50,443 | \$75,274 | \$53,729 | \$38,398 | \$41,805 | \$20,113 | \$14,667 | \$407,521 | |
| Salaries & Benefits | \$12,108 | \$10,037 | \$12,826 | \$15,745 | \$17,632 | \$23,636 | \$21,224 | \$23,616 | \$18,185 | \$9,397 | \$8,978 | \$174,163 | |
| Supplies | \$421 | \$2,326 | \$3,273 | \$6,696 | \$2,278 | \$5,481 | \$6,788 | \$2,429 | \$4,914 | \$4,018 | \$2,460 | \$42,964 | Rip Rap |
| Professional Services | \$705 | \$586 | \$705 | \$2,719 | \$704 | \$2,906 | \$2,854 | \$4,255 | \$555 | \$3,163 | \$450 | \$19,403 | |
| Communication/Travel | \$232 | \$282 | \$232 | \$232 | \$314 | \$232 | \$232 | \$231 | \$282 | \$235 | \$341 | \$2,644 | |
| Printing/Advertising | \$11 | \$282 | | \$71 | \$0 | \$117 | \$327 | \$12 | \$11 | \$107 | \$92 | \$1,031 | |
| Insurance | \$12,979 | \$0 | \$8,272 | \$558 | \$0 | \$8,272 | \$0 | \$0 | \$8,288 | \$0 | \$0 | \$38,370 | |
| Utility Services | \$480 | \$483 | \$385 | \$674 | \$813 | \$655 | \$777 | \$782 | \$1,178 | \$826 | \$684 | \$7,925 | |
| Repair & Maintenance | \$709 | \$600 | \$225 | \$1,438 | \$345 | \$467 | \$685 | \$443 | \$218 | \$1,483 | \$610 | \$7,403 | |
| Other Services | \$11,500 | \$0 | | \$3,100 | \$842 | \$1,122 | | \$377 | \$0 | \$0 | \$72 | \$17,014 | 6% Marina |
| Machinery & Equipment | \$0 | \$102 | | | | | | | \$0 | \$0 | \$0 | \$102 | |
| Other Capital Outlays | \$0 | \$0 | | \$3,100 | \$27,815 | \$32,384 | \$20,862 | \$6,344 | \$6,165 | \$904 | \$0 | \$99,404 | Weeds; Fireworks |
| Pre-tax operating profit (loss) | (\$31,891) | (\$5,263) | (\$14,318) | (\$9,603) | (\$5,901) | \$124,390 | (\$23,837) | (\$18,752) | (\$24,224) | (\$16,576) | (\$12,261) | (\$38,236) | |
| Operating margin | -438.0% | -55.8% | -123.4% | -40.5% | | 62.3% | -79.7% | -95.5% | -137.8% | -468.6% | -508.7% | -10.4% | |

| Balance Sheet Summary | January | February Actuals | March Actuals | April Actuals | May Actuals | June | July | August | September | October | November | | |
|-----------------------------------|-----------|------------------|---------------|---------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|--|----------------------------|
| Checking/Savings | \$122,926 | \$118,433 | \$106,219 | \$87,023 | \$93,674 | \$220,714 | \$174,378 | \$157,470 | \$131,761 | \$101,678 | \$89,911 | | |
| General Fund CDs | \$216,009 | \$216,009 | \$216,009 | \$216,009 | \$216,009 | \$216,009 | \$216,009 | \$216,008 | \$216,008 | \$216,008 | \$216,008 | | |
| Cumulative Maintenance Fund CDs | \$66,797 | \$66,797 | \$66,797 | \$66,797 | \$66,797 | \$66,797 | \$66,797 | \$66,797 | \$66,797 | \$66,797 | \$66,797 | | |
| Other Balance Sheet Items: | | | | | | | | | | | | | |
| Fixed Assets | \$464,853 | \$454,853 | \$454,853 | \$454,853 | \$464,249 | \$464,249 | \$473,645 | \$472,433 | \$472,433 | \$472,433 | \$472,433 | | |
| Accounts payable | \$1,714 | \$2,484 | \$13,248 | \$3,827 | \$4,340 | \$6,990 | \$5,266 | \$6,217 | \$4,731 | \$1,819 | \$2,315 | | |
| Long-term liabilities | \$100,222 | \$100,222 | \$100,222 | \$89,822 | \$89,822 | \$89,822 | \$79,338 | \$79,338 | \$79,338 | \$68,742 | \$68,742 | | Dredging Equipment Loan |
| Equity | \$758,649 | \$753,386 | \$731,175 | \$731,819 | \$746,565 | \$870,956 | \$847,119 | \$827,155 | \$802,931 | \$786,355 | \$774,094 | | |

| Certificate Summary | Value | Rate | Maturity |
|---------------------|-----------|-------|-----------|
| 24 Mth | \$12,978 | 0.65% | 7-Jul-14 |
| 24 Mth | \$10,765 | 0.60% | 13-Sep-14 |
| 24 Mth | \$100,000 | 0.60% | 13-Sep-14 |
| 24 Mth | \$6,063 | 0.65% | 30-Dec-14 |
| 24 Mth | \$31,990 | 0.60% | 3-Feb-15 |
| 24 Mth | \$5,000 | 0.70% | 20-Dec-13 |
| 12 Mth | \$35,000 | 0.55% | |
| 182 Day | \$61,009 | 0.40% | |

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending

January 1, 2013 thru September 30, 2013

(UNAUDITED)

**Watkins Accounting
113 E. 19th Street
Bloomington, IN 47408**

LAKE LEMON CONSERVANCY

I have prepared the financial statements for LAKE LEMON CONSERVANCY as of September 30, 2013 on the basis used in the preparation of its federal income tax returns. The tax returns are prepared on the accrual basis when appropriate.

The following are the company's significant accounting policies under this basis:

Income Tax. No provision or liability for income taxes has been included in the financial statements.

Provision for Doubtful Accounts. No provision for doubtful accounts is made. The company follows the practice of charging off all accounts deemed uncollectible directly to expense.

Property and Equipment. Property and equipment, as well as liabilities pertaining thereto, are recorded at cost as determined for income tax purposes.

Shirley Watkins, CPA
October 1, 2013

LAKE LEMON CONSERVANCY
Balance Sheet
As of September 30, 2013

| | <u>Sep 30, 13</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Peoples State Bank | 130,487.33 |
| 1010 · Petty Cash | 100.00 |
| 1020 · Change Fund | 200.00 |
| 1030 · CD's General Fund | 216,008.85 |
| 1040 · CD's Cumulative Maint Fund | 66,796.67 |
| 1050 · Savings Account | 973.31 |
| Total Checking/Savings | <u>414,566.16</u> |
| Total Current Assets | 414,566.16 |
| Fixed Assets | |
| 1510 · Trucks | 110,251.25 |
| 1520 · Other Asset | 35,350.00 |
| 1550 · Boats | 209,750.00 |
| 1680 · Other Fixed Assets | 117,082.00 |
| Total Fixed Assets | <u>472,433.25</u> |
| TOTAL ASSETS | <u><u>886,999.41</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2010 · FICA & Federal Taxes Payable | 4,063.34 |
| 2020 · State & Co. Withholding Payable | 667.18 |
| Total Other Current Liabilities | <u>4,730.52</u> |
| Total Current Liabilities | 4,730.52 |
| Long Term Liabilities | |
| 2800 · Long Term Notes-Net of Current | 79,337.91 |
| Total Long Term Liabilities | <u>79,337.91</u> |
| Total Liabilities | 84,068.43 |
| Equity | |
| 3000 · Opening Balance Equity | 101,373.66 |
| 3040 · General Fund | 568,661.67 |
| 3050 · Encumbered Fund | 55.00 |
| 3060 · Cumulative Maintenance Fund | 38,441.47 |
| 3200 · Retained Earnings | 70,389.44 |
| Net Income | 24,009.74 |
| Total Equity | <u>802,930.98</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>886,999.41</u></u> |

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

September 2013

| | Sep 13 | Jan - Sep 13 |
|--|------------------|-------------------|
| Income | | |
| 4000 · Watercraft Permits | 5,461.00 | 111,078.00 |
| 4010 · Launch Fees | 2,032.00 | 19,785.00 |
| 4020 · Marina & Club Fees | 7,425.00 | 9,725.00 |
| 4030 · Sublease & Access Fees | 415.00 | 26,650.00 |
| 4040 · Property Tax - Brown Co. | 0.00 | 36,553.41 |
| 4050 · Property Tax - Monroe Co. | 0.00 | 108,872.07 |
| 4060 · Interest | 177.58 | 1,135.37 |
| 4070 · Grants & Donations | 40.00 | 7,252.28 |
| 4080 · Fishing Tournament | 0.00 | 700.00 |
| 4090 · Park Reservations | 0.00 | 5,650.00 |
| 4100 · Park Admission Fees | 1,985.00 | 26,655.00 |
| 4120 · Other Income | 45.73 | 5,640.09 |
| 4130 · Dredging/Rip-Rap Income | 0.00 | 6,000.00 |
| Total Income | 17,581.31 | 365,696.22 |
| Expense | | |
| 6000 · Manager | 4,582.58 | 41,243.22 |
| 6010 · FICA | 1,150.21 | 9,320.60 |
| 6020 · State Unemployment Tax | 0.00 | 541.53 |
| 6030 · Retirement | 297.87 | 7,152.91 |
| 6040 · Health Insurance | 1,681.51 | 14,670.73 |
| 6050 · Life Insurance | 0.00 | 1,263.00 |
| 6070 · Gate Attendant | 2,328.01 | 14,623.52 |
| 6100 · Lake Patrol | 666.00 | 3,558.00 |
| 6110 · Lake Biologist | 2,103.50 | 17,377.50 |
| 6111 · Dredger | 3,570.00 | 20,720.00 |
| 6112 · Dredger (Other) | 0.00 | 12,372.50 |
| 6113 · Assistant Dredger | 1,785.00 | 5,530.00 |
| 6114 · Assistant Dredger (Other) | 0.00 | 6,413.75 |
| 6120 · Season & Launch Permits | 0.00 | 1,486.05 |
| 6130 · Daily Permits | 0.00 | 199.82 |
| 6140 · Receipt/Tickets Books | 0.00 | 289.26 |
| 6160 · Printer, Copier & Computer Supp | 199.98 | 464.40 |
| 6170 · Miscellaneous-Other | 89.99 | 946.63 |
| 6180 · Postage | 0.00 | 701.31 |
| 6190 · General Business Supplies | 0.00 | 407.31 |
| 6200 · Regular Gas | 756.80 | 2,722.55 |
| 6210 · Diesel | 2,995.55 | 9,181.35 |
| 6240 · Building & Grounds | 115.73 | 3,796.15 |
| 6250 · Boat/Weed Harvester/Truck | 615.22 | 1,537.77 |
| 6251 · Dredging Supplies | 140.28 | 6,300.43 |
| 6252 · Rip Rap/Erosion Control | 0.00 | 5,679.82 |
| 6290 · Signs & Nautical Markers | 0.00 | 2,796.00 |
| 6300 · Accounting Services | 450.00 | 4,126.49 |
| 6310 · Grass | 0.00 | 9,062.50 |
| 6320 · Attorney | 105.00 | 2,376.11 |
| 6350 · Other Prof/Secretarial Service | 0.00 | 224.50 |
| 6370 · Phone, LDT, Pager, E-Mail | 234.63 | 2,087.63 |
| 6410 · Subscriptions | 47.85 | 142.70 |
| 6430 · Ads | 0.00 | 135.25 |
| 6440 · Other | 11.44 | 733.15 |
| 6450 · Insurance | 8,289.00 | 38,370.00 |
| 6460 · Electric | 431.95 | 3,439.55 |
| 6470 · Water | 46.28 | 445.73 |
| 6480 · Trash | 173.00 | 1,137.94 |
| 6490 · Port-O-Lets | 464.00 | 1,072.00 |
| 6500 · Pump Holding Tank | 61.00 | 261.00 |
| 6510 · Building & Grounds Expense | 0.00 | 3,006.90 |
| 6520 · Boat | 218.00 | 1,249.25 |
| 6530 · Truck | 0.00 | 713.91 |
| 6541 · Dredging Equipment Maintenance | 0.00 | 460.00 |
| 6560 · Water Testing | 40.00 | 4,344.00 |
| 6570 · Lake Weed Treatment | 8,154.50 | 59,118.96 |
| 6600 · 6% Marina Permit Sales | 0.00 | 2,328.96 |
| 6661 · Disposal Site Preparation | 0.00 | 2,673.34 |

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10/01/13

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
September 2013

| | <u>Sep 13</u> | <u>Jan - Sep 13</u> |
|---------------------------------------|--------------------------|--------------------------|
| 6662 · Debt Service-Dredging Loan | 0.00 | 31,131.50 |
| 6670 · Debt Service (Dredging Equip.) | 0.00 | 3,368.50 |
| 6680 · Other Services and Charges | 0.00 | 3,012.00 |
| 6681 · Fireworks | 0.00 | 6,500.00 |
| 6710 · Boat Dock | 0.00 | 18,792.00 |
| Total Expense | <u>41,804.88</u> | <u>391,609.98</u> |
| Net Income | <u><u>-24,223.57</u></u> | <u><u>-25,913.76</u></u> |

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10/01/13

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through September 2013

| | Jan - Sep 13 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|-------------------|--------------|
| Income | | | | |
| 4000 · Watercraft Permits | 111,078.00 | 102,000.00 | 9,078.00 | 108.9% |
| 4010 · Launch Fees | 19,785.00 | 16,000.00 | 3,785.00 | 123.7% |
| 4020 · Marina & Club Fees | 9,725.00 | 8,000.00 | 1,725.00 | 121.6% |
| 4030 · Sublease & Access Fees | 26,650.00 | 26,000.00 | 650.00 | 102.5% |
| 4040 · Property Tax - Brown Co. | 36,553.41 | 54,000.00 | -17,446.59 | 67.7% |
| 4050 · Property Tax -Monroe Co. | 108,872.07 | 196,000.00 | -87,127.93 | 55.5% |
| 4060 · Interest | 1,135.37 | 2,500.00 | -1,364.63 | 45.4% |
| 4070 · Grants & Donations | 7,252.28 | 6,000.00 | 1,252.28 | 120.9% |
| 4080 · Fishing Tournament | 700.00 | 800.00 | -100.00 | 87.5% |
| 4090 · Park Reservations | 5,850.00 | 4,500.00 | 1,150.00 | 125.6% |
| 4100 · Park Admisioin Fees | 26,655.00 | 27,500.00 | -845.00 | 96.9% |
| 4120 · Other Income | 5,640.09 | | | |
| 4130 · Dredging/Rip-Rap Income | 6,000.00 | 10,000.00 | -4,000.00 | 60.0% |
| Total Income | 365,696.22 | 453,300.00 | -87,603.78 | 80.7% |
| Expense | | | | |
| 6000 · Manager | 41,243.22 | 54,991.00 | -13,747.78 | 75.0% |
| 6010 · FICA | 9,320.60 | 10,564.00 | -1,243.40 | 88.2% |
| 6020 · State Unemployment Tax | 541.53 | 332.00 | 209.53 | 163.1% |
| 6030 · Retirement | 7,152.91 | 7,149.00 | 3.91 | 100.1% |
| 6040 · Health Insurance | 14,670.73 | 18,700.00 | -4,029.27 | 78.5% |
| 6050 · Life Insurance | 1,263.00 | 1,263.00 | 0.00 | 100.0% |
| 6070 · Gate Attendant | 14,623.52 | 14,250.00 | 373.52 | 102.6% |
| 6090 · Park Maintenance Technician | 0.00 | 2,800.00 | -2,800.00 | 0.0% |
| 6100 · Lake Patrol | 3,558.00 | 4,800.00 | -1,242.00 | 74.1% |
| 6110 · Lake Biologist | 17,377.50 | 14,000.00 | 3,377.50 | 124.1% |
| 6111 · Dredger | 20,720.00 | 21,000.00 | -280.00 | 98.7% |
| 6112 · Dredger (Other) | 12,372.50 | 10,500.00 | 1,872.50 | 117.8% |
| 6113 · Assistant Dredger | 5,530.00 | 10,500.00 | -4,970.00 | 52.7% |
| 6114 · Assistant Dredger (Other) | 6,413.75 | 5,250.00 | 1,163.75 | 122.2% |
| 6120 · Season & Launch Permits | 1,486.05 | 1,000.00 | 486.05 | 148.6% |
| 6130 · Daily Permits | 199.82 | 250.00 | -50.18 | 79.9% |
| 6140 · Receipt/Tickets Books | 289.26 | 400.00 | -110.74 | 72.3% |
| 6150 · Checks | 0.00 | 200.00 | -200.00 | 0.0% |
| 6160 · Printer, Copier & Computer Supp | 464.40 | 500.00 | -35.60 | 92.9% |
| 6170 · Miscellaneous-Other | 946.63 | 1,350.00 | -403.37 | 70.1% |
| 6180 · Postage | 701.31 | 1,300.00 | -598.69 | 53.9% |
| 6190 · General Business Supplies | 407.31 | 500.00 | -92.69 | 81.5% |
| 6200 · Regular Gas | 2,722.55 | 4,000.00 | -1,277.45 | 68.1% |
| 6210 · Diesel | 9,181.35 | 12,500.00 | -3,318.65 | 73.5% |
| 6240 · Building & Grounds | 3,796.15 | 3,500.00 | 296.15 | 108.5% |
| 6250 · Boat/Weed Harvester/Truck | 1,537.77 | 2,000.00 | -462.23 | 76.9% |
| 6251 · Dredging Supplies | 6,300.43 | 8,000.00 | -1,699.57 | 78.8% |
| 6252 · Rip Rap/Erosion Control | 5,679.82 | 10,000.00 | -4,320.18 | 56.8% |
| 6290 · Signs & Nautical Markers | 2,796.00 | 2,000.00 | 796.00 | 139.8% |
| 6300 · Accounting Services | 4,126.49 | 5,400.00 | -1,273.51 | 76.4% |

4:23 PM

10/01/13

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through September 2013

| | Jan - Sep 13 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------|-------------------|-------------------|--------------------|--------------|
| 6310 · Grass | 9,062.50 | 10,875.00 | -1,812.50 | 83.3% |
| 6320 · Attorney | 2,376.11 | 6,000.00 | -3,623.89 | 39.6% |
| 6330 · Consulting Engineer | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 6350 · Other Prof/Secretarial Service | 224.50 | 500.00 | -275.50 | 44.9% |
| 6370 · Phone, LDT, Pager, E-Mail | 2,087.63 | 3,400.00 | -1,312.37 | 61.4% |
| 6410 · Subscriptions | 142.70 | 300.00 | -157.30 | 47.6% |
| 6420 · Newsletter | 0.00 | 800.00 | -800.00 | 0.0% |
| 6430 · Ads | 135.25 | 300.00 | -164.75 | 45.1% |
| 6440 · Other | 733.15 | 1,500.00 | -766.85 | 48.9% |
| 6450 · Insurance | 38,370.00 | 45,000.00 | -6,630.00 | 85.3% |
| 6460 · Electric | 3,439.55 | 5,000.00 | -1,560.45 | 68.8% |
| 6470 · Water | 445.73 | 600.00 | -154.27 | 74.3% |
| 6480 · Trash | 1,137.94 | 1,000.00 | 137.94 | 113.8% |
| 6490 · Port-O-Lets | 1,072.00 | 2,200.00 | -1,128.00 | 48.7% |
| 6500 · Pump Holding Tank | 261.00 | 600.00 | -339.00 | 43.5% |
| 6510 · Building & Grounds Expense | 3,006.90 | 4,000.00 | -993.10 | 75.2% |
| 6520 · Boat | 1,249.25 | 1,500.00 | -250.75 | 83.3% |
| 6530 · Truck | 713.91 | 1,000.00 | -286.09 | 71.4% |
| 6541 · Dredging Equipment Maintenance | 460.00 | 7,000.00 | -6,540.00 | 6.6% |
| 6542 · Equipment Rental | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 6560 · Water Testing | 4,344.00 | 4,000.00 | 344.00 | 108.6% |
| 6570 · Lake Weed Treatment | 59,118.96 | 50,000.00 | 9,118.96 | 118.2% |
| 6590 · Contingency Funds 10% | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 6600 · 6% Marina Permit Sales | 2,328.96 | 2,300.00 | 28.96 | 101.3% |
| 6610 · Cumulative Maintenance Fund | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 6630 · Spillway Repairs | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 6661 · Disposal Site Preparation | 2,673.34 | 5,000.00 | -2,326.66 | 53.5% |
| 6662 · Debt Service-Dredging Loan | 31,131.50 | 46,000.00 | -14,868.50 | 67.7% |
| 6670 · Debt Service (Dredging Equip.) | 3,368.50 | | | |
| 6680 · Other Services and Charges | 3,012.00 | 2,000.00 | 1,012.00 | 150.6% |
| 6681 · Fireworks | 6,500.00 | 7,000.00 | -500.00 | 92.9% |
| 6710 · Boat Dock | 18,792.00 | 23,000.00 | -4,208.00 | 81.7% |
| 6770 · LLC/D Pick-up Truck | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Total Expense | 391,609.98 | 506,874.00 | -115,264.02 | 77.3% |
| Net Income | -25,913.76 | -53,574.00 | 27,660.24 | 48.4% |



Lake Lemon Conservancy District

Date: September 30, 2013

ALLOWANCE OF VOUCHERS

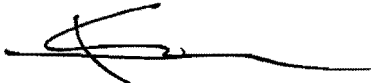
Lance Eberle
Treasurer

(Report of Claims)

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of 7 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$36,776.41

Dated this 16th day of October 2013

Signature of Governing Board



JOHN SCHELL, CHAIRMAN

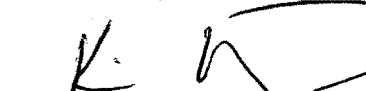


PAM DUGAN, VICE-CHAIR

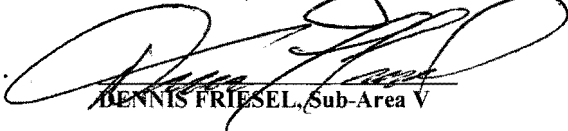


LANCE EBERLE, TREASURER

TIM SPECHT, Sub-Area II



KIM MAYER, Sub-Area III



DENNIS FRIESEL, Sub-Area V

TINA THRASHER, Sub-Area VII

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10/01/13

LAKE LEMON CONSERVANCY

Check Detail

September 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-------|------|----------|--------------------|------|-------------------------|-------------|-----------------|
| Check | 2768 | 9/6/2013 | THE HERALD TIMES | | 1000 · Peoples Sta... | | -47.85 |
| | | | | | 6410 · Subscriptions | -47.85 | 47.85 |
| TOTAL | | | | | | -47.85 | 47.85 |
| Check | 2769 | 9/6/2013 | ALL ABOUT BOATS | | 1000 · Peoples Sta... | | -234.08 |
| | | | | | 6250 · Boat/Weed ... | -89.08 | 89.08 |
| | | | | | 6520 · Boat | -145.00 | 145.00 |
| TOTAL | | | | | | -234.08 | 234.08 |
| Check | 2770 | 9/6/2013 | NAPA AUTO PARTS | | 1000 · Peoples Sta... | | -13.06 |
| | | | | | 6250 · Boat/Weed ... | -10.18 | 10.18 |
| | | | | | 6251 · Dredging Su... | -2.88 | 2.88 |
| TOTAL | | | | | | -13.06 | 13.06 |
| Check | 2771 | 9/6/2013 | STAPLES CREDIT ... | | 1000 · Peoples Sta... | | -396.56 |
| | | | | | 6160 · Printer, Copi... | -199.98 | 199.98 |
| | | | | | 6170 · Miscellaneou... | -89.99 | 89.99 |
| | | | | | 6240 · Building & G... | -95.15 | 95.15 |
| | | | | | 6440 · Other | -11.44 | 11.44 |
| TOTAL | | | | | | -396.56 | 396.56 |
| Check | 2772 | 9/6/2013 | MONROE TUFF-JON | | 1000 · Peoples Sta... | | -312.00 |
| | | | | | 6490 · Port-O-Lets | -312.00 | 312.00 |
| TOTAL | | | | | | -312.00 | 312.00 |
| Check | 2773 | 9/6/2013 | B & B WATER CORP | | 1000 · Peoples Sta... | | -46.28 |
| | | | | | 6470 · Water | -46.28 | 46.28 |
| TOTAL | | | | | | -46.28 | 46.28 |
| Check | 2774 | 9/6/2013 | AQUATIC CONTR... | | 1000 · Peoples Sta... | | -7,357.70 |
| | | | | | 6570 · Lake Weed ... | -7,357.70 | 7,357.70 |
| TOTAL | | | | | | -7,357.70 | 7,357.70 |

4:40 PM

10/01/13

LAKE LEMON CONSERVANCY
Check Detail
September 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-------|------|-----------|--------------------|------|-----------------------|-------------|-----------------|
| Check | 2775 | 9/9/2013 | FIRST INSURANC... | | 1000 · Peoples Sta... | | -17.00 |
| | | | | | 6450 · Insurance | -17.00 | 17.00 |
| TOTAL | | | | | | -17.00 | 17.00 |
| Check | 2776 | 9/9/2013 | CITY OF BLOOMIN... | | 1000 · Peoples Sta... | | -40.00 |
| | | | | | 6560 · Water Testing | -40.00 | 40.00 |
| TOTAL | | | | | | -40.00 | 40.00 |
| Check | 2777 | 9/9/2013 | WHITE RIVER CO-... | | 1000 · Peoples Sta... | | -3,752.35 |
| | | | | | 6200 · Regular Gas | -756.80 | 756.80 |
| | | | | | 6210 · Diesel | -2,995.55 | 2,995.55 |
| TOTAL | | | | | | -3,752.35 | 3,752.35 |
| Check | 2778 | 9/9/2013 | KNIGHT TRASH R... | | 1000 · Peoples Sta... | | -21.00 |
| | | | | | 6480 · Trash | -21.00 | 21.00 |
| TOTAL | | | | | | -21.00 | 21.00 |
| Check | 2786 | 9/20/2013 | VERIZON WIRELE... | | 1000 · Peoples Sta... | | -32.74 |
| | | | | | 6370 · Phone, LDT,... | -32.74 | 32.74 |
| TOTAL | | | | | | -32.74 | 32.74 |
| Check | 2787 | 9/20/2013 | REPUBLIC SERVI... | | 1000 · Peoples Sta... | | -152.00 |
| | | | | | 6480 · Trash | -152.00 | 152.00 |
| TOTAL | | | | | | -152.00 | 152.00 |
| Check | 2788 | 9/20/2013 | ANDREWS, HARR... | | 1000 · Peoples Sta... | | -105.00 |
| | | | | | 6320 · Attorney | -105.00 | 105.00 |
| TOTAL | | | | | | -105.00 | 105.00 |

4:40 PM

10/01/13

LAKE LEMON CONSERVANCY

Check Detail

September 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-------|------|-----------|-------------------|------|------------------------|-------------|-----------------|
| Check | 2789 | 9/20/2013 | ANTHEM BLUE CR... | | 1000 · Peoples Sta... | | -1,681.51 |
| | | | | | 6040 · Health Insur... | -1,681.51 | 1,681.51 |
| TOTAL | | | | | | -1,681.51 | 1,681.51 |
| Check | 2790 | 9/20/2013 | COMCAST CABLE | | 1000 · Peoples Sta... | | -201.89 |
| | | | | | 6370 · Phone, LDT,... | -201.89 | 201.89 |
| TOTAL | | | | | | -201.89 | 201.89 |
| Check | 2791 | 9/20/2013 | VISA | | 1000 · Peoples Sta... | | -597.54 |
| | | | | | 6240 · Building & G... | -20.58 | 20.58 |
| | | | | | 6250 · Boat/Weed ... | -515.96 | 515.96 |
| | | | | | 6500 · Pump Holdin... | -61.00 | 61.00 |
| TOTAL | | | | | | -597.54 | 597.54 |
| Check | 2792 | 9/20/2013 | WATKINS ACCOU... | | 1000 · Peoples Sta... | | -450.00 |
| | | | | | 6300 · Accounting ... | -450.00 | 450.00 |
| TOTAL | | | | | | -450.00 | 450.00 |
| Check | 2793 | 9/24/2013 | FIRST INSURANC... | | 1000 · Peoples Sta... | | -8,272.00 |
| | | | | | 6450 · Insurance | -8,272.00 | 8,272.00 |
| TOTAL | | | | | | -8,272.00 | 8,272.00 |
| Check | 2794 | 9/24/2013 | AQUATIC CONTR... | | 1000 · Peoples Sta... | | -796.80 |
| | | | | | 6570 · Lake Weed ... | -796.80 | 796.80 |
| TOTAL | | | | | | -796.80 | 796.80 |
| Check | 2795 | 9/24/2013 | SCI REMC | | 1000 · Peoples Sta... | | -431.95 |
| | | | | | 6460 · Electric | -431.95 | 431.95 |
| TOTAL | | | | | | -431.95 | 431.95 |

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10/01/13

LAKE LEMON CONSERVANCY
Check Detail
September 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-------|------|-----------|-------------------|------|-----------------------|-------------|-----------------|
| Check | 2805 | 9/30/2013 | ALL ABOUT BOATS | | 1000 · Peoples Sta... | | -73.00 |
| | | | | | 6520 · Boat | -73.00 | 73.00 |
| TOTAL | | | | | | -73.00 | 73.00 |
| Check | 2806 | 9/30/2013 | KLEINDORFER HA... | | 1000 · Peoples Sta... | | -137.40 |
| | | | | | 6251 · Dredging Su... | -137.40 | 137.40 |
| TOTAL | | | | | | -137.40 | 137.40 |
| Check | 2807 | 9/30/2013 | MONROE TUFF-JON | | 1000 · Peoples Sta... | | -152.00 |
| | | | | | 6490 · Port-O-Lets | -152.00 | 152.00 |
| TOTAL | | | | | | -152.00 | 152.00 |

Total

25,321.71

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LAKE LEMON CONSERVANCY
Payroll Summary
 September 2013

| | Creek, Conner A | | | DeVito, Tony N | | | Duke, Dana H | | | Goode III, John M | | | Hopkins, Jos... | |
|---|-----------------|------|----------------|----------------|-------|-----------------|--------------|-------|---------------|-------------------|-------|---------------|-----------------|------|
| | Hours | Rate | Sep 13 | Hours | Rate | Sep 13 | Hours | Rate | Sep 13 | Hours | Rate | Sep 13 | Hours | Rate |
| Employee Wages, Taxes and Adjustments | | | | | | | | | | | | | | |
| Gross Pay | | | | | | | | | | | | | | |
| Salary | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | |
| HOURLY PAY-6110 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | |
| Reg. Pay-6070 | 65.5 | 9.00 | 589.50 | | | 0.00 | | | 0.00 | | | 0.00 | 109.5 | 9.50 |
| Reg. Pay-6100 | | | 0.00 | | | 0.00 | 23.75 | 12.00 | 285.00 | 31.75 | 12.00 | 381.00 | | |
| Reg. Pay-6111 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | |
| Reg. Pay-6112 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | |
| Reg. Pay-6114 | | | 0.00 | | 17.50 | 0.00 | | | 0.00 | | | 0.00 | | |
| Reg. Pay 6113 | | | 0.00 | 102 | 17.50 | 1,785.00 | | | 0.00 | | | 0.00 | | |
| Total Gross Pay | 65.5 | | 589.50 | 102 | | 1,785.00 | 23.75 | | 285.00 | 31.75 | | 381.00 | 109.5 | |
| Deductions from Gross Pay | | | | | | | | | | | | | | |
| Insurance | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | |
| Total Deductions from Gross Pay | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | |
| Adjusted Gross Pay | 65.5 | | 589.50 | 102 | | 1,785.00 | 23.75 | | 285.00 | 31.75 | | 381.00 | 109.5 | |
| Taxes Withheld | | | | | | | | | | | | | | |
| Federal Withholding | | | -41.00 | | | -254.00 | | | -13.00 | | | -19.00 | | |
| Medicare Employee | | | -8.55 | | | -25.88 | | | -4.14 | | | -5.53 | | |
| Social Security Employee | | | -36.55 | | | -110.67 | | | -17.67 | | | -23.62 | | |
| IN - Withholding | | | -20.05 | | | -60.69 | | | -9.69 | | | -12.95 | | |
| Hamilton Co | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | |
| Monroe Co. | | | -6.19 | | | -18.74 | | | -2.99 | | | -4.00 | | |
| Total Taxes Withheld | | | -112.34 | | | -469.98 | | | -47.49 | | | -65.10 | | |
| Net Pay | 65.5 | | 477.16 | 102 | | 1,315.02 | 23.75 | | 237.51 | 31.75 | | 315.90 | 109.5 | |
| Employer Taxes and Contributions | | | | | | | | | | | | | | |
| Federal Unemployment | | | 3.54 | | | 10.71 | | | 1.71 | | | 2.28 | | |
| Medicare Company | | | 8.55 | | | 25.88 | | | 4.14 | | | 5.53 | | |
| Social Security Company | | | 36.56 | | | 110.67 | | | 17.67 | | | 23.62 | | |
| IN - Unemployment Company | | | 7.50 | | | 22.92 | | | 3.66 | | | 4.90 | | |
| Total Employer Taxes and Contributions | | | 56.20 | | | 170.18 | | | 27.18 | | | 36.33 | | |

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Watkins Accounting

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Watkins Accounting

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LAKE LEMON CONSERVANCY
Payroll Summary
 September 2013

| | | TOTAL |
|--|--------|------------------|
| | Hours | Rate Sep 13 |
| Employee Wages, Taxes and Adjustments | | |
| Gross Pay | | |
| Salary | | 4,582.58 |
| HOURLY PAY-6110 | 150.25 | 2,103.50 |
| Reg. Pay-6070 | 248.50 | 2,328.01 |
| Reg. Pay-6100 | 55.50 | 666.00 |
| Reg. Pay-6111 | 102.00 | 3,670.00 |
| Reg. Pay-6112 | | 0.00 |
| Reg. Pay-6114 | | 0.00 |
| Reg. Pay 6113 | 102.00 | 1,785.00 |
| Total Gross Pay | 658.25 | 15,035.09 |
| Deductions from Gross Pay | | |
| Insurance | | 0.00 |
| Total Deductions from Gross Pay | | 0.00 |
| Adjusted Gross Pay | 658.25 | 15,035.09 |
| Taxes Withheld | | |
| Federal Withholding | | -1,763.00 |
| Medicare Employee | | -218.02 |
| Social Security Employee | | -932.19 |
| IN - Withholding | | -611.19 |
| Hamilton Co | | -21.04 |
| Monroe Co. | | -134.95 |
| Total Taxes Withheld | | -3,580.39 |
| Net Pay | 658.25 | 11,454.70 |
| Employer Taxes and Contributions | | |
| Federal Unemployment | | 28.67 |
| Medicare Company | | 218.02 |
| Social Security Company | | 932.19 |
| IN - Unemployment Company | | 61.36 |
| Total Employer Taxes and Contributions | | 1,240.24 |

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Lake Lemon Conservancy District

October 16, 2013

Renewal Advice for Certificates of Deposit

| Certificate # | Amount | Term | Renewal Date | Fund |
|----------------------|---------------|-------------|-------------------------|---------------|
| 371025937 | \$81,008.85 | ? | 10/6/13 | General Fund* |
| 371027248 | \$35,000.00 | ? | 10/22/13 | General Fund* |

*: Interest Deposited into LLCDC Checking Account

Current Renewal Interest Rates Available: Same % for Both CD's.

| Term | Rate |
|-------------|-------------|
| 6 Months | 0.40 % |
| 12 Months | 0.50 % |
| 18 Months | 0.55 % |
| 24 Months | 0.65 % |



Lake Lemon Conservancy District

RESOLUTION 10-13-03 FOR 2014 ANNUAL BUDGET AND 2014 STATEMENT OF SALARIES AND WAGES

WHEREAS, it has been determined that it is now necessary to approve the 2014 Annual Budget and 2014 Statement of Salaries and Wages;

NOW THEREFORE:

Be it resolved by the Board of Directors of the Lake Lemon Conservancy District, Monroe/Brown Counties, Indiana, that for expenses of the taxing unit in 2014, the Board approves a \$501,983.00 annual operating budget for fiscal year 2014.

Additionally, the Board also approves the 2014 Statement of Salaries and Wages to Be Paid Officers and Employees.

PRESENTED to the Board of Directors of LLCD and adopted this 16th day of October 2013.



Lake Lemon Conservancy District

ADOPTED BY THE FOLLOWING VOTE:

AYE

NAY

ABSTAIN



JOHN SCHELL, CHAIRMAN

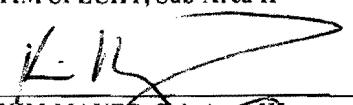


PAM DUGAN, VICE-CHAIR



LANCE EBERLE, TREASURER

TIM SPECHT, Sub-Area II




KIM MAYER, Sub-Area III



DENNIS FRIESEL, Sub-Area V

TINA THRASHER, Sub-Area VII

ATTEST:



LLCB Board Secretary

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATE

Ordinance Number: 10-13-03


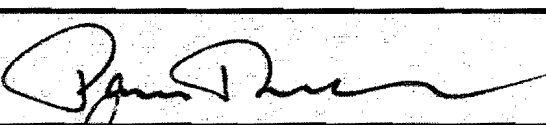
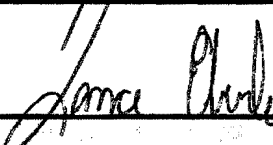
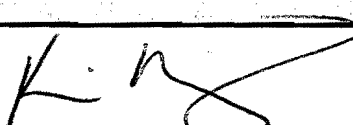
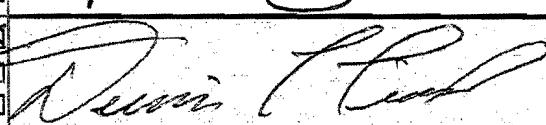
Be it ordained by the **Lake Lemon Conservancy District** that for the expenses of **LAKE LEMON CONSERVANCY DISTRICT** for the year ending December 31, 2014 the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expense of **LAKE LEMON CONSERVANCY DISTRICT**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance shall be in full force and effect from and after its passage and approval by the **Lake Lemon Conservancy District**.

| | | |
|---------------------------------|----------------------------|------------------|
| Name of Adopting Entity | Select Type of Fiscal Body | Date of Adoption |
| Lake Lemon Conservancy District | Conservancy District | 10/16/2013 |

DLGF Reviewed Funds

| Fund Code | Fund Name | Adopted Budget | Adopted Tax Levy | Adopted Tax Rate |
|-----------|-----------|----------------|------------------|------------------|
| 0101 | GENERAL | \$501,983 | \$250,000 | 0.2157 |

| | | Signature |
|----------------|---|--|
| John Schell | Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/> |  |
| Pam Dugan | Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/> |  |
| Lance Eberle | Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/> |  |
| Tim Specht | Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/> | |
| Kim Mayer | Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/> |  |
| Dennis Friesel | Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/> |  |
| Tina Thrasher | Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/> | |

ATTEST

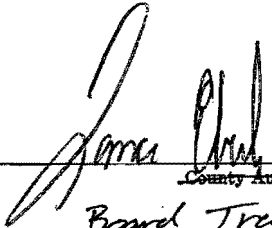
| Name | Title | Signature |
|------------------|-------------------------------|--|
| James Van Tassel | LLCD Board Recorder/Secretary |  |

CERTIFICATE OF COUNTY AUDITOR

~~Board of Directors~~ I hereby certify that on the 16th day of October, year 2013, the
County Council adopted an ~~ordinance~~ ^{resolution} which included the fixing of salaries and wages of the officers and employees listed
on the opposite side hereof in the amounts recommended, except:

Date

10/16/13


County Auditor
Board Treasurer

2014 Budget

REVENUES

| Account # | Description | 2014 Budget | 2013 Budgeted | Budgeted 2012 | Actual 2012 | Budgeted 2011 | Actual 2011 |
|-----------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 4000 | Watercraft Permits | 102,000.00 | 102,000.00 | 100,000.00 | 110,977.00 | 98,000.00 | 100,873.00 |
| 4010 | Launch Fees | 16,000.00 | 16,000.00 | 15,000.00 | 20,294.00 | 14,500.00 | 17,869.00 |
| 4020 | Marina & Club Fees | 8,000.00 | 8,000.00 | 8,000.00 | 10,506.50 | 8,000.00 | 9,012.50 |
| 4030 | Sublease Fees | 26,000.00 | 26,000.00 | 26,000.00 | 26,565.00 | 25,000.00 | 26,885.00 |
| 4040 | Property Tax - BC | 65,000.00 | 60,000.00 | 60,000.00 | 68,880.98 | 50,000.00 | 74,157.09 |
| 4050 | Property Tax - MC | 185,000.00 | 190,000.00 | 190,000.00 | 200,489.27 | 200,000.00 | 196,687.04 |
| 4060 | Interest | 2,500.00 | 2,500.00 | 2,000.00 | 2,492.65 | 500.00 | 2,994.61 |
| 4070 | Grants & Donations | 6,000.00 | 6,000.00 | 6,000.00 | 5,896.63 | 5,800.00 | 6,391.90 |
| 4080 | Fish Tournaments Application Fees | 800.00 | 800.00 | 700.00 | 1,025.00 | 700.00 | 850.00 |
| 4090 | Park/Lake Reservations | 4,500.00 | 4,500.00 | 4,500.00 | 5,400.00 | 2,500.00 | 3,900.00 |
| 4100 | Park Admission Fees | 27,000.00 | 27,500.00 | 24,000.00 | 29,315.00 | 22,000.00 | 30,521.00 |
| 4110 | Concessions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4120 | Other | 0.00 | 0.00 | 0.00 | 16.15 | 0.00 | 117.21 |
| 4130 | Dredging/Rip-Rap Income | 20,000.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 6,585.45 |
| 4140 | Dredging Equipment Loan Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL | 462,800.00 | 453,300.00 | 446,200.00 | 481,858.18 | 437,000.00 | 476,843.80 |

2014 Budget

WAGES

| Account # | | 2014 Budget | 2013 Budgeted | Budgeted 2012 | Actual 2012 | Budgeted 2011 | Actual 2011 |
|--------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 6000 | Manager | 54,991.00 | 54,991.00 | 53,913.00 | 53,913.00 | 52,913.00 | 52,913.00 |
| 6010 | FICA (7.65%--all staff) | 11,681.00 | 10,564.00 | 10,753.00 | 10,814.73 | 9,150.00 | 10,498.40 |
| 6020 | SUTA (0.542% to 9.5K--all staff) | 314.00 | 332.00 | 360.00 | 349.05 | 588.00 | 310.69 |
| 6030 | PERF (14.2%) | 7,809.00 | 7,149.00 | 8,200.00 | 8,086.30 | 7,098.00 | 7,231.14 |
| 6040 | Health Insurance | 21,000.00 | 18,700.00 | 16,200.00 | 16,931.08 | 14,000.00 | 14,273.20 |
| 6050 | Life Insurance | 1,263.00 | 1,263.00 | 1,265.00 | 1,263.00 | 1,265.00 | 1,263.00 |
| | TOTAL | 97,058.00 | 92,999.00 | 90,691.00 | 91,357.16 | 85,014.00 | 86,489.43 |
| Hourly & Seasonal | | | | | | | |
| 6070 | Gate / Park Attendants (1500 hrs @ \$10.00/hr) | 15,000.00 | 14,250.00 | 15,000.00 | 14,101.75 | 15,000.00 | 14,237.64 |
| 6080 | Seasonal Labor (300 hrs @ \$8.00/hr) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6090 | Park Maintenance Technician (200 hrs @ \$14.00/hr) | 0.00 | 2,800.00 | 5,600.00 | 3,083.50 | 5,600.00 | 2,775.50 |
| 6100 | Lake Patrol (400 hrs @ \$12.00/hr) | 4,800.00 | 4,800.00 | 4,800.00 | 2,652.00 | 4,800.00 | 4,359.00 |
| 6110 | Lake Biologist (1400 hrs @ \$15.50/hr) | 21,700.00 | 14,000.00 | 24,000.00 | 20,647.50 | 12,500.00 | 18,188.50 |
| 6111 | Dredger (LLCD Dredging) (600 hrs @ \$36.00/hr) | 21,600.00 | 21,000.00 | 20,400.00 | 20,349.00 | 16,000.00 | 17,792.00 |
| 6112 | Dredger (Other) (375 hrs @ \$36.00/hr) | 13,500.00 | 10,500.00 | 5,100.00 | 13,319.50 | 3,200.00 | 13,376.00 |
| 6113 | AssistantDredger (LLCD Dredging) (600 hrs @ \$17.50/hr) | 10,500.00 | 10,500.00 | 10,200.00 | 8,848.50 | 8,000.00 | 7,840.00 |
| 6114 | AssistantDredger (Other) (300 hrs @ \$17.50/hr) | 5,250.00 | 5,250.00 | 2,550.00 | 4,454.00 | 1,600.00 | 5,752.00 |
| 6115 | Dredger (Private) (100 hrs @ \$36.00/hr) | 3,600.00 | n/a | n/a | n/a | n/a | n/a |
| 6116 | AssistantDredger (Private) (100 hrs @ \$17.50/hr) | 1,750.00 | n/a | n/a | n/a | n/a | n/a |
| | TOTAL | 97,700.00 | 83,100.00 | 87,650.00 | 87,455.75 | 66,700.00 | 84,320.64 |
| | GRAND TOTAL WAGES | 194,758.00 | 176,099.00 | 178,341.00 | 178,812.91 | 151,714.00 | 170,810.07 |

2014 Budget

SUPPLIES

| Account # | Description | 2014 Budget | 2013 Budgeted | Budgeted 2012 | Actual 2012 | Budgeted 2011 | Actual 2011 |
|--|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Office Supplies | | | | | | | |
| 6120 | Season & Launch Permits | 1,200.00 | 1,000.00 | 1,000.00 | 971.98 | 1,000.00 | 1,148.33 |
| 6130 | Daily Permits | 300.00 | 250.00 | 200.00 | 199.82 | 200.00 | 294.24 |
| 6140 | Receipt/Ticket Books | 400.00 | 400.00 | 400.00 | 548.82 | 300.00 | 344.89 |
| 6150 | Checks | 200.00 | 200.00 | 300.00 | 261.04 | 200.00 | 0.00 |
| 6160 | Printer, Copier, Computer | 500.00 | 500.00 | 500.00 | 332.09 | 500.00 | 1,127.09 |
| 6170 | Miscellaneous/Other | 1,300.00 | 1,350.00 | 800.00 | 1390.60 | 800.00 | 1,411.95 |
| 6180 | Postage | 1,300.00 | 1,300.00 | 1,300.00 | 1,166.24 | 1,500.00 | 1,251.61 |
| 6190 | General Business Supplies | 500.00 | 500.00 | 500.00 | 928.04 | 500.00 | 503.62 |
| | TOTAL | 5,700.00 | 5,500.00 | 5,000.00 | 5,798.63 | 5,000.00 | 6,081.73 |
| Operating Supplies | | | | | | | |
| 6200 | Regular Gas | 5,000.00 | 4,000.00 | 4,000.00 | 5,006.24 | 3,500.00 | 4,923.91 |
| 6210 | Diesel, Oil, Grease | 14,000.00 | 12,500.00 | 10,000.00 | 17,420.59 | 10,000.00 | 12,171.88 |
| 6220 | Janitorial | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6230 | Medical | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL | 19,000.00 | 16,500.00 | 14,000.00 | 22,426.83 | 13,500.00 | 17,095.79 |
| Repair & Maintenance Supplies | | | | | | | |
| 6240 | Building & Grounds | 3,500.00 | 3,500.00 | 3,000.00 | 3,996.17 | 3,000.00 | 3,152.41 |
| 6250 | Boats, Trucks | 2,000.00 | 2,000.00 | 2,000.00 | 1,774.07 | 2,000.00 | 838.65 |
| 6251 | Dredging Supplies | 9,000.00 | 8,000.00 | 4,000.00 | 9,233.88 | 4,000.00 | 7,384.26 |
| 6252 | Rip Rap/ Erosion Control | 8,000.00 | 10,000.00 | 10,000.00 | 2,005.39 | 10,000.00 | 14,922.69 |
| | TOTAL | 22,500.00 | 23,500.00 | 19,000.00 | 17,009.51 | 19,000.00 | 26,298.01 |
| Other Supplies | | | | | | | |
| 6260 | Uniforms | | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 |
| 6270 | Boat Equipment | 300.00 | 0.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 6280 | Radios | | 0.00 | 1,000.00 | 557.50 | 500.00 | 590.00 |
| 6290 | Signs/Nautical Markers | 2,500.00 | 2,000.00 | 2,000.00 | 2,216.00 | 1,800.00 | 2,020.87 |
| | TOTAL | 2,800.00 | 2,000.00 | 3,200.00 | 2,773.50 | 2,600.00 | 2,610.87 |
| | GRAND TOTAL SUPPLIES | 50,000.00 | 47,500.00 | 41,200.00 | 48,008.47 | 40,100.00 | 52,086.40 |

2014 Budget

SERVICES & CHARGES

| Account # | Description | 2014 Budget | 2013 Budgeted | Budgeted 2012 | Actual 2012 | Budgeted 2011 | Actual 2011 |
|-------------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Professional Services | | | | | | | |
| 6300 | Accounting Services | 5,400.00 | 5,400.00 | 5,400.00 | 5,400.00 | 5,400.00 | 5,400.00 |
| 6310 | Grass Mowing | 10,875.00 | 10,875.00 | 10,875.00 | 10,875.00 | 18,000.00 | 10,875.00 |
| 6320 | Attorney | 6,000.00 | 6,000.00 | 6,000.00 | 2,465.24 | 7,000.00 | 7,194.03 |
| 6325 | Fish Management Survey | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6330 | Consulting Engineers | 15,000.00 | 4,000.00 | 4,000.00 | 560.00 | 14,000.00 | 100.00 |
| 6350 | Other Professional/Secretarial Services | 500.00 | 500.00 | 500.00 | 1,045.00 | 500.00 | 446.60 |
| | TOTAL | 37,775.00 | 26,775.00 | 26,775.00 | 20,345.24 | 44,900.00 | 24,015.63 |
| Communication/Transportation | | | | | | | |
| 6370 | Phone, LDT, Email, etc. | 2,900.00 | 3,400.00 | 3,400.00 | 3,167.71 | 3,400.00 | 3,648.06 |
| 6380 | Travel | | 0.00 | 0.00 | 140.00 | 200.00 | 0.00 |
| 6390 | Hotel | | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 6400 | Meals | | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 6410 | Subscriptions/Memberships | 300.00 | 300.00 | 300.00 | 419.25 | 300.00 | 320.40 |
| | TOTAL | 3,200.00 | 3,700.00 | 3,700.00 | 3,726.96 | 4,200.00 | 3,968.46 |
| Printing/Advertising | | | | | | | |
| 6420 | Newsletter | | 800.00 | 800.00 | 611.02 | 800.00 | 772.14 |
| 6430 | Ads(legal notices) | 300.00 | 300.00 | 300.00 | 308.21 | 300.00 | 295.92 |
| 6440 | Other Printing | 1,300.00 | 1,500.00 | 1,500.00 | 1,151.64 | 1,500.00 | 1,357.25 |
| | TOTAL | 1,600.00 | 2,600.00 | 2,600.00 | 2,070.87 | 2,600.00 | 2,425.31 |
| Insurance | | | | | | | |
| 6450 | Insurance | 48,000.00 | 45,000.00 | 43,000.00 | 38,721.00 | 35,000.00 | 42,796.00 |
| | TOTAL | 48,000.00 | 45,000.00 | 43,000.00 | 38,721.00 | 35,000.00 | 42,796.00 |
| Utility Services | | | | | | | |
| 6460 | Electric | 4,500.00 | 5,000.00 | 5,000.00 | 4,697.32 | 5,000.00 | 5,900.40 |
| 6470 | Water | 600.00 | 600.00 | 600.00 | 592.45 | 600.00 | 581.93 |
| 6480 | Trash | 1,100.00 | 1,000.00 | 1,000.00 | 1,082.19 | 1,000.00 | 1,050.82 |
| 6490 | Port-o-lets | 2,200.00 | 2,200.00 | 2,200.00 | 2,100.00 | 2,400.00 | 2,052.00 |
| 6500 | Pump Holding Tank | 500.00 | 600.00 | 600.00 | 200.00 | 800.00 | 175.00 |
| | TOTAL | 8,900.00 | 9,400.00 | 9,400.00 | 8,671.96 | 9,800.00 | 9,760.15 |

2014 Budget

SERVICES & CHARGES (Continued)

| Account # | Description | 2014 Budget | 2013 Budget | Budgeted 2012 | Actual 2012 | Budgeted 2011 | Actual 2011 |
|-------------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Repair & Maintenance | | | | | | | |
| 6510 | Building & Grounds | 4,000.00 | 4,000.00 | 4,000.00 | 4,391.47 | 4,500.00 | 5,984.96 |
| 6520 | Boats | 1,500.00 | 1,500.00 | 1,000.00 | 1,482.50 | 1,000.00 | 2,348.55 |
| 6530 | Trucks | 1,000.00 | 1,000.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 |
| 6540 | Sluice Gate Inspection | | 0.00 | 2,600.00 | 0.00 | 0.00 | 0.00 |
| 6541 | Dredging Equipment Repairs | 7,000.00 | 7,000.00 | 7,000.00 | 6,592.49 | 7,000.00 | 3,931.60 |
| 6542 | Equipment Rental | 2,000.00 | 3,000.00 | 3,000.00 | 1,599.00 | 3,500.00 | 1,659.50 |
| | TOTAL | 15,500.00 | 16,500.00 | 19,100.00 | 14,065.46 | 17,500.00 | 13,924.61 |
| Other Services & Charges | | | | | | | |
| 6560 | Water Testing | 4,300.00 | 4,000.00 | 3,800.00 | 3,922.89 | 3,800.00 | 3,791.00 |
| 6570 | Lake Weed Treatment | 50,000.00 | 50,000.00 | 50,000.00 | 53,264.60 | 60,000.00 | 15,185.00 |
| 6580 | Erosion Control | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6590 | Contingency Fund 10% | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 | 10,000.00 | 100.00 |
| 6600 | 6% Commission-Marina Sales | 2,300.00 | 2,300.00 | 2,300.00 | 2,339.16 | 2,300.00 | 2,146.26 |
| 6610 | Cumulative Maintenance Fund | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 6620 | Dam/Spillway Inspection | 4,650.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 222.50 |
| 6630 | Dam/Spillway Repairs | 10,000.00 | 10,000.00 | 15,000.00 | 13,969.21 | 1,500.00 | 0.00 |
| 6640 | Soil Testing (IDEM) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6660 | Dredging | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6661 | Disposal Site Preparation | 5,000.00 | 5,000.00 | 0.00 | 5,845.26 | 30,000.00 | 10,991.68 |
| 6662 | Debt Service- Dredging Loan | 46,000.00 | 46,000.00 | 46,000.00 | 40,007.25 | 46,000.00 | 38,240.07 |
| 6663 | Silt Container, Barge Assembly, Barge Mobilization | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6670 | Interest Expense (Line of Credit) | | 0.00 | 0.00 | 5,992.75 | 0.00 | 7,759.93 |
| 6680 | Other Services and Charges (Debris Removal) | 3,000.00 | 2,000.00 | 2,000.00 | 1,212.00 | 3,000.00 | 1,512.14 |
| 6681 | Fireworks | 7,000.00 | 7,000.00 | 6,500.00 | 6,500.00 | 7,000.00 | 6,500.00 |
| 6682 | Ramp Repairs | | 0.00 | 0.00 | 0.00 | 6,000.00 | 5,575.00 |
| | TOTAL | 142,250.00 | 136,300.00 | 134,600.00 | 137,053.12 | 174,600.00 | 97,023.58 |
| | GRAND TOTAL SERVICES AND CHARGES | 257,225.00 | 240,275.00 | 239,175.00 | 224,654.61 | 288,600.00 | 193,913.74 |

2014 Budget

CAPITAL

| Account # | Description | 2014 Budget | 2013 Budgeted | Budgeted 2012 | Actual 2012 | Budgeted 2011 | Actual 2011 |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Machinery and Equipment | | | | | | | |
| 6690 | Office Equipment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6700 | Computer Equipment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6701 | Barge | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6702 | Push Boat | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6703 | Excavator & Buckets | | 0.00 | 0.00 | 0.00 | 0.00 | 7,350.00 |
| 6704 | Off Road Truck | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6705 | Utility Truck | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6706 | Bulldozer | | 0.00 | 0.00 | 0.00 | 0.00 | 28,000.00 |
| 6710 | Boat Dock (2) | | 23,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6720 | Utility Vehicle | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6730 | Patrol Boat | | 0.00 | 0.00 | 0.00 | 0.00 | 1,900.00 |
| | TOTAL | | 23,000.00 | 0.00 | 0.00 | 0.00 | 37,250.00 |
| Other Capital Outlays | | | | | | | |
| 6730 | Patrol Boat/Trailer | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6770 | LLCD Pick-up Truck | | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| GRAND TOTAL CAPITAL EXPENDITURES | | 0.00 | 43,000.00 | 0.00 | 0.00 | 0.00 | 37,250.00 |
| TOTAL EXPENDITURES BUDGET | | | | | | | |
| | | 501,983.00 | 506,874.00 | 458,716.00 | 451,475.99 | 480,414.00 | 454,060.21 |

Excess Expenditures over Revenue

SUMMARY-2014 Budget

| | 2014 | 2013 |
|----------|---------------|---------------|
| Revenues | 462,800.00 | 453,300.00 |
| Expenses | 501,983.00 | 506,874.00 |
| Net | (-) 39,183.00 | (-) 53,574.00 |



Lake Lemon Conservancy District

RESOLUTION 10-13-04

WHEREAS, it is necessary and desirable to establish and approve the District's annual fees and charges; and

WHEREAS, this resolution supercedes all previous fees and charges resolutions;

IT IS THEREFORE RESOLVED AND ESTABLISHED that the attached "2014 Fees and Charges" schedule is approved.

PRESENTED to the Board of Directors of the Lake Lemon Conservancy District this 16TH day of October 2013.

ADOPTED BY THE FOLLOWING VOTE:

AYE

NAY

ABSTAIN


JOHN SCHELL, CHAIRMAN


PAM DUGAN, VICE-CHAIR


LANCE EBERLE, TREASURER

TIM SPECHT, Sub-Area II


KIM MAYER, Sub-Area III


DENNIS FRIESEL, Sub-Area V

TINA THRASHER, Sub-Area VII

ATTEST: 

LLCD Board Recorder



Lake Lemon Conservancy District

Lake Lemon Conservancy District 2014 Fees and Charges

| Annual Boat Permits* | 2014** Resident | 2013 Resident | 2014 Non- Resident | 2013 Non- Resident |
|--|----------------------------|--------------------------|-------------------------------|-------------------------------|
| All boats with motors 10 HP and larger | \$68.00 | \$68.00 | \$95.00 | \$95.00 |
| All boats with motors less than 10 HP including row boats and sail boats | \$41.00 | \$41.00 | \$68.00 | \$68.00 |
| Personal Water Craft | \$123.00 | \$123.00 | \$150.00 | \$150.00 |
| Daily Boat Permits*** | 2014 Resident | 2013 Resident | 2014 Non- Resident | 2013 Non- Resident |
| All boats with motors 10 HP and larger | \$10.00 | \$10.00 | \$10.00 | \$10.00 |
| All boats with motors less than 10 HP including row boats and sail boats | \$7.00 | \$7.00 | \$7.00 | \$7.00 |
| Personal Water Craft | \$17.00 | \$17.00 | \$17.00 | \$17.00 |
| Boat Launch (ramp) Fees - Riddle Point Park | 2014 Resident | 2013 Resident | 2014 Non- Resident | 2013 Non- Resident |
| Daily | \$5.00 | \$5.00 | \$5.00 | \$5.00 |
| Annual | \$33.00 | \$33.00 | \$33.00 | \$33.00 |

*Canoes, paddleboats, and kayaks are excluded from Boat Permit Fees but are required to pay launch fees if ramp is used. Education discount – 50%.

**Resident is defined as:

1. Private property owners (Freeholders) within the Conservancy District boundaries.
2. City of Bloomington Utilities (CBU) water company customers, if a copy of CBU water bill is provided at time of annual boat permit purchase.
3. Commercial, not for profit, and educational marina's wet and dry slip renters and members.

***Sailing regatta special event daily boat permit fee – 50% discount.

| Fishing Tournaments | 2014 Resident | 2013 Resident | 2014 Non- Resident | 2013 Non- Resident |
|--|--------------------------|--------------------------|-------------------------------|-------------------------------|
| Application Fee Per Tournament | \$25.00 | \$25.00 | \$25.00 | \$25.00 |
| Tournament Fee Per Boat (in addition to Daily Boat Permit) | \$1.00 | \$1.00 | \$1.00 | \$1.00 |

| Sub-Lease Fees | 2014 Resident | 2013 Resident |
|--|--------------------------|--------------------------|
| Sublease Agreement Fee (Discount of \$40 if paid by March 1 st) | \$190.00 | \$190.00 |
| Commercial Sublease Agreement Fee | \$500.00 | \$500.00 |

| Commercial Marina Fees | 2014 | 2013 |
|---|--------------|--------------|
| Annual Fee | \$1000.00 | \$1000.00 |
| Occupied Wet Boat Slips | \$75.00/slip | \$75.00/slip |
| Occupied PWC Slips | \$37.50/slip | \$37.50/slip |
| | | |
| Not for Profit / Educational Yacht and Sailing Club Fees | | |
| Annual Fee | \$500.00 | \$500.00 |
| Occupied Wet Boat Slips | \$37.50/slip | \$37.50/slip |

| Riddle Point Park Fees | 2014 | 2013 |
|---|--------------------|--------------------|
| Special Use Fee | \$250.00/day/event | \$250.00/day/event |
| Shelter Fee (+\$100.00 refundable damage deposit) | \$125.00 per day | \$125.00 per day |

| Riddle Point Park Entrance Fees | 2014 (Memorial Day Weekend to Labor Day Weekend, 7 days per week) | 2013 (Memorial Day Weekend to Labor Day Weekend, 7 days per week) |
|---|--|--|
| Daily Admission Fee (Mon – Fri) | \$5.00/motorized vehicle | \$5.00/motorized vehicle |
| Daily Admission Fee (Sat, Sun & Holidays) | \$5.00/motorized vehicle | \$5.00/motorized vehicle |
| Seasonal Pass Admission Fee | \$60.00/motorized vehicle | \$60.00/motorized vehicle |

| Administrative Fees | 2014 | 2013 |
|----------------------------|-----------------|-----------------|
| Public Record Copy Charge | \$0.10 per page | \$0.10 per page |

| Barge Fees | 2014 | 2013 |
|--|---|---|
| Dredging | \$1,000.00/Barge Load | \$1,000.00/Barge Load |
| Shoreline Erosion Control (Rip-Rap) | \$100.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap | \$100.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap |

**NOTICE IS HEREBY GIVEN TO FREEHOLDERS OF SUB-AREA II
OF THE LAKE LEMON CONSERVANCY DISTRICT.**

The Lake Lemon Conservancy District (LLCD) is inviting nominations from Sub-Area II Freeholders to fill one (1) position on the Board of Directors at the ensuing Annual Meeting on February 5, 2014.

The four (4) year term of the following Director is expiring:

Tim Specht: Sub-Area II

A Director nominee must be a **freeholder** of the Sub-Area of the District for which nominated; or be an officer or a nominee of a corporate freeholder of the Sub-Area of the District for which nominated; be qualified by knowledge and experience in matters pertaining to the development of the District; and be willing to serve for four (4) years with **NO REMUNERATION**.

Nominations for the Sub-Area II Director's position must be submitted (in person or by fax 812-335-0038) to the LLCD Office **before December 1, 2013** and such nomination must be in writing and signed by at least **five (5) freeholders** from the Sub-Area (II) of the District to be served. (Only one (1) freeholder's signature may be counted for any one (1) freehold.)

Nominations **postmarked before December 1, 2013** may be mailed to the LLCD at 7599 N. Tunnel Rd, Unionville, IN 47468.

Bob Madden
Manager

**NOTICE IS HEREBY GIVEN TO FREEHOLDERS OF SUB-AREA III
OF THE LAKE LEMON CONSERVANCY DISTRICT.**

The Lake Lemon Conservancy District (LLCD) is inviting nominations from Sub-Area III Freeholders to fill one (1) position on the Board of Directors at the ensuing Annual Meeting on February 5, 2014.

The term of the following Director is expiring:

Kim Mayer: Sub-Area III

A Director nominee must be a **freeholder** of the Sub-Area of the District for which nominated; or be an officer or a nominee of a corporate freeholder of the Sub-Area of the District for which nominated; be qualified by knowledge and experience in matters pertaining to the development of the District; and be willing to serve for two (2) years with **NO REMUNERATION**.

Nominations for the Sub-Area III Director's position must be submitted (in person or by fax 812-335-0038) to the LLCD Office **before December 1, 2013** and such nomination must be in writing and signed by at least **five (5) freeholders** from the Sub-Area (III) of the District to be served. (Only one (1) freeholder's signature may be counted for any one (1) freehold.)

Nominations **postmarked before December 1, 2013** may be mailed to the LLCD at 7599 N. Tunnel Rd, Unionville, IN 47468.

Bob Madden
Manager

**NOTICE IS HEREBY GIVEN TO FREEHOLDERS OF SUB-AREA VI
OF THE LAKE LEMON CONSERVANCY DISTRICT.**

The Lake Lemon Conservancy District (LLCD) is inviting nominations from Sub-Area VI Freeholders to fill one (1) position on the Board of Directors at the ensuing Annual Meeting on February 5, 2014.

The four (4) year term of the following Director is expiring:

Pam Dugan: Sub-Area VI

A Director nominee must be a **freeholder** of the Sub-Area of the District for which nominated; or be an officer or a nominee of a corporate freeholder of the Sub-Area of the District for which nominated; be qualified by knowledge and experience in matters pertaining to the development of the District; and be willing to serve for four (4) years with **NO REMUNERATION**.

Nominations for the Sub-Area VI Director's position must be submitted (in person or by fax 812-335-0038) to the LLCD Office **before December 1, 2013** and such nomination must be in writing and signed by at least **five (5) freeholders** from the Sub-Area (VI) of the District to be served. (Only one (1) freeholder's signature may be counted for any one (1) freehold.)

Nominations **postmarked before December 1, 2013** may be mailed to the LLCD at 7599 N. Tunnel Rd, Unionville, IN 47468.

Bob Madden
Manager